

YEAR END REVIEW

Fiscal Year 2018

September 20, 2018
Finance Department



FY2018 BUDGET VS. ACTUAL RESULTS							
	ORIGINAL			ORIGINAL			
	BUDGETED	ACTUAL	DEVIATION	BUDGETED	ACTUAL		CHANGE
	EXPENSES	EXPENSES	FROM ORIG.	REVENUES	REVENUES	OVER/(UNDER)	IN CASH
FUND	& TRANSFERS	& TRANSFERS	EXP. BUDGET	& TRANSFERS	& TRANSFERS	REVENUE BUDGET	POSITION
GENERAL BASIC	60,741,303	56,735,903	4,005,400	60,341,866	59,913,381	(428,485)	3,177,478
GENERAL SUPPLEMENTAL	7,339,221	6,568,721	770,500	5,777,381	5,730,179	(47,202)	(838,542)
RURAL BASIC	6,121,570	6,075,784	45,786	6,151,134	6,173,561	22,427	97,777
SEC RDS ESCROW	0	0	0	0	0	0	0
SECONDARY ROADS	14,384,971	13,379,396	1,005,575	12,880,513	12,892,155	11,642	(487,241)
TECHNOLOGY	2,360,189	2,038,705	321,484	2,245,389	2,243,174	(2,215)	204,469
CAPITAL EXPENDITURES	1,058,189	1,075,914	(17,725)	1,063,689	1,077,681	13,992	1,767
LAW ENFORCEMENT PROCEEDS	200,000	18,173	181,827	200,000	594	(199,406)	(17,579)
SPECIAL RESOURCE ENHANCEMENT	236,000	13,434	222,566	51,011	42,495	(8,516)	29,061
PROSECUTOR FORFEITURE	7,500	4,082	3,418	4,200	996	(3,204)	(3,086)
ENERGY REINVESTMENT	309,000	165,424	143,576	113,000	300,389	187,389	134,965
CONSERVATION TRUST	1,701,600	2,098,748	(397,148)	1,720,578	1,088,300	(632,278)	(1,010,448)
CONSERVATION BOND	3,486,145	2,680,460	805,685	3,486,000	3,604,457	118,457	923,997
CRC WETLAND BANK PERMANENT TRUST	0	0	0	0	6,210	6,210	6,210
RECORDER'S RECORDS MANAGEMENT	70,500	17,125	53,375	31,180	29,248	(1,932)	12,123
CAPITAL PROJECTS	6,200,000	5,245,372	954,628	6,208,000	5,454,558	(753,442)	209,186
DEBT SERVICE	18,415,725	18,391,524	24,201	18,486,319	18,514,190	27,871	122,666
MH/DS	6,207,724	4,643,429	1,564,295	6,064,626	5,837,934	(226,692)	1,194,505
COUNTYWIDE GOVERNMENTAL FUNDS	128,839,637	119,152,194	9,687,443	124,824,886	122,909,502	(1,915,384)	3,757,308

NOTABLE EXPENDITURE DEVIATIONS*:

GENERAL FUNDS:

TARG. CASE MGMT FULL-TIME WAGES UNDER BUDGET ~\$678,000
SHERIFF/JAIL INMATE HOUSING UNDER BUDGET ~\$252,000
COUNTY FARM BUILDING REPAIRS UNDER BUDGET ~\$236,000
TARG. CASE MGMT HEALTH INSURANCE UNDER BUDGET ~\$230,000
AMBULANCE PART-TIME NON-BENEFIT WAGES UNDER BUDGET ~\$164,000
AMBULANCE FULL-TIME WAGES UNDER BUDGET ~\$138,000
SEATS FUEL EXPENDITURES UNDER BUDGET ~\$121,000
SEATS FULL-TIME WAGES/DRIVING UNDER BUDGET ~\$113,000
INSURANCE-UNEMPLOYMENT INSURANCE UNDER BUDGET ~\$311,000
INSURANCE-WORKMEN'S COMP. INSURANCE UNDER BUDGET ~\$120,000

LAW ENFORCEMENT PROCEEDS:

LE EQUIPMENT PURCHASES UNDER BUDGET ~\$165,000

MH/DD:

MENTAL HEALTH DISTRIBUTION TO ECR UNDER BUDGET ~\$1,324,000

SECONDARY ROADS:

SURFACE CARRIER CONTRACT & MV SUPPLIES UNDER BUDGET ~\$1,100,000
SECONDARY ROADS: P/R & BENEFITS UNDER BUDGET ~\$176,000

TECHNOLOGY:

ELCTIONS EQUIPMENT HARDWARE UNDER BUDGET ~\$298,000

CONSERVATION TRUST:

CONSTRUCTION, LAND & EQUIPMENT UNDER BUDGET ~\$3,282,000

CONSERVATION BOND:

CONSTRUCTION & LAND IMPROVEMENTS UNDER BUDGET ~\$2,162,000

CAPITAL PROJECTS:

ROAD & BRIDGE CONSTRUCTION UNDER BUDGET ~\$3,700,000
CONSTRUCTION & ACQUISITION BUILDINGS & LAND UNDER BUDGET ~\$3,617,000

***ALL NOTABLE DEVIATIONS ARE COMPARED TO FY2018 FINAL AMENDED BUDGET**

NOTABLE REVENUE DEVIATIONS*:

GENERAL BASIC:

TARG. CASE MGMT. REIMBURSEMENTS **UNDER BUDGET ~\$1,100,000**
TREASURER'S TAX SALE & MV FEES EXCEEDED BUDGET ~\$187,000
SEATS IOWA CITY TRANSPORT GRANT EXCEEDED BUDGET ~\$179,000
GENERAL INTEREST REVENUE EXCEEDED BUDGET ~\$147,000
SHUEYVILLE DEBT REPAYMENT EXCEEDED BUDGET ~\$141,000
RESERVOIR LAND TAX REPLACEMENT EXCEEDED BUDGET ~\$73,000
SEATS MEDICAID ELDERLY WAIVER **UNDER BUDGET ~\$69,000**
PUBLIC HEALTH WIC ADMINISTRATION **UNDER BUDGET ~\$58,000**
SEATS STATE TRANSIT ASSISTANCE EXCEEDED BUDGET ~\$52,000

SECONDARY ROADS:

ROAD-USE TAX REVENUES EXCEEDED BUDGET ~\$213,000
SALE OF EQUIPMENT **UNDER BUDGET ~\$182,000**

LAW ENFORCEMENT PROCEEDS:

INTERGOVERNMENTAL REVENUES **UNDER BUDGET ~\$195,000**

CONSERVATION TRUST:

FEDERAL GRANT REVENUE **UNDER BUDGET ~\$3,254,000**
WETLAND CREDIT SALES **UNDER BUDGET ~\$60,000**

CONSERVATION BOND:

UNBUDGETED GRANTS REIMBURSEMENTS OF ~\$118,000

MENTAL HEALTH FUND:

REIMBURSEMENTS FROM THE ECR **UNDER BUDGET ~\$228,000**

***ALL NOTABLE DEVIATIONS ARE COMPARED TO FY2018 FINAL AMENDED BUDGET**

SERVICE AREA EXPENDITURES	FY 2016	FY 2017	FY 2018	FY17-FY18
PUBLIC SAFETY & LEGAL SERVICES	21,051,755	21,661,805	23,331,585	7.7%
PHYSICAL HEALTH & SOCIAL SERVICES	8,989,749	9,483,296	10,217,611	7.7%
MENTAL HEALTH & DEV. DISABILITY	7,682,891	7,355,898	5,755,285	-21.8%
COUNTY ENVIRONMENT & EDUCATION	3,997,454	4,829,269	4,991,514	3.4%
ROADS & TRANSPORTATION	9,045,524	9,598,853	9,640,461	0.4%
GOVERNMENTAL SERVICES TO RESIDENTS	2,157,151	2,432,236	2,395,908	-1.5%
INTERPROGRAM (ADMINISTRATION)	7,678,622	7,806,883	8,286,907	6.1%
NONPROGRAM CURRENT	2,975	2,869	3,342	16.5%
DEBT SERVICE	14,456,495	17,063,236	18,860,457	10.5%
CAPITAL PROJECTS	11,275,840	15,526,960	17,071,659	9.9%
TOTAL:	86,338,456	95,761,305	100,554,729	5.0%

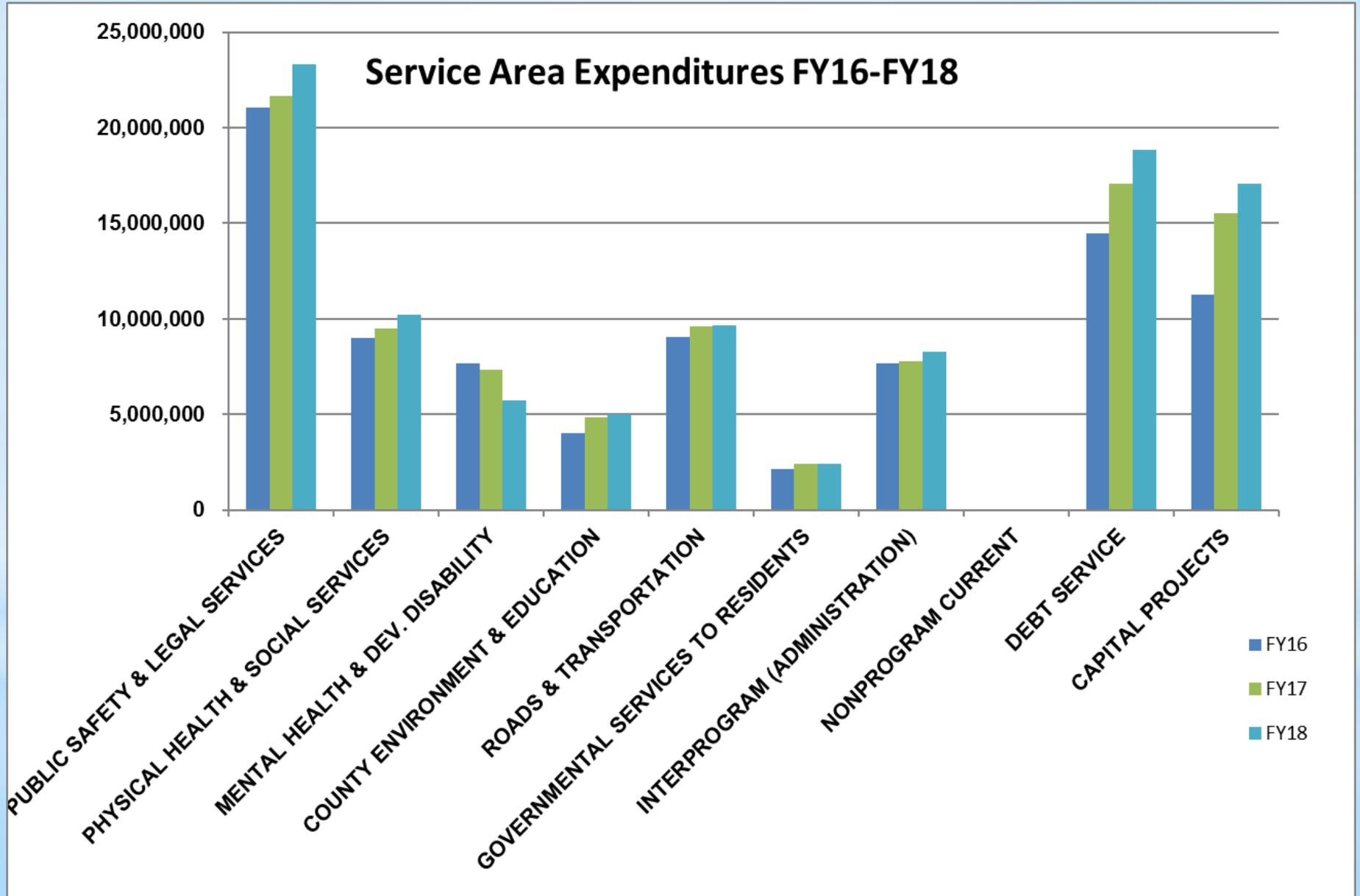
-Capital Project expenditures were up again in FY 2018 (+9.9%), increasing overall by ~\$1.6 M to a total of ~\$17.1 M. This increase was largely driven by conservation projects, road projects, technology purchases and renovations and equipment and vehicle purchases during the year. Road projects totaled ~\$7.3 M; Conservation projects totaled ~\$4.8 M; Technology spending totaled ~\$2.0 M; Ambulance building finishing costs totaled ~\$1.2 M and the remaining ~\$1.8 M was for various building repairs and renovations, equipment acquisitions and vehicle purchases.

-The increase in Debt Service expenditures (+10.5%, +~\$1.5 M) reflects the fact that the County borrowed a larger amount in FY 2018 (\$18.162 M total compared to \$15.0 M in FY 2017) A larger portion of the FY 2018 borrowings were financed through a three year note instead of being repaid prior to the fiscal year end as a short-term 6-9 month note (in FY 2017 32% of new borrowings were financed through a 3 year note; in FY2018 40% of new borrowings were financed through a 3 year note).

-Public Safety & Legal Services and the Physical Health & Social Services function expenditures were both up 7.7% compared to the prior fiscal year. Spending in Public Safety & Legal Services increased by ~\$1.67 M; Physical Health & Social Services spending was up ~\$735,000.

Mental Health & Disability Services spending was down substantially in FY2018 compared to the prior year. This was largely a result of the State's privatization of case management services and also the County's mental health regional authority did not request the 4th quarter allocation from the member counties as originally budgeted.

EXPENDITURES BY SERVICE AREA FY2016 – FY2018



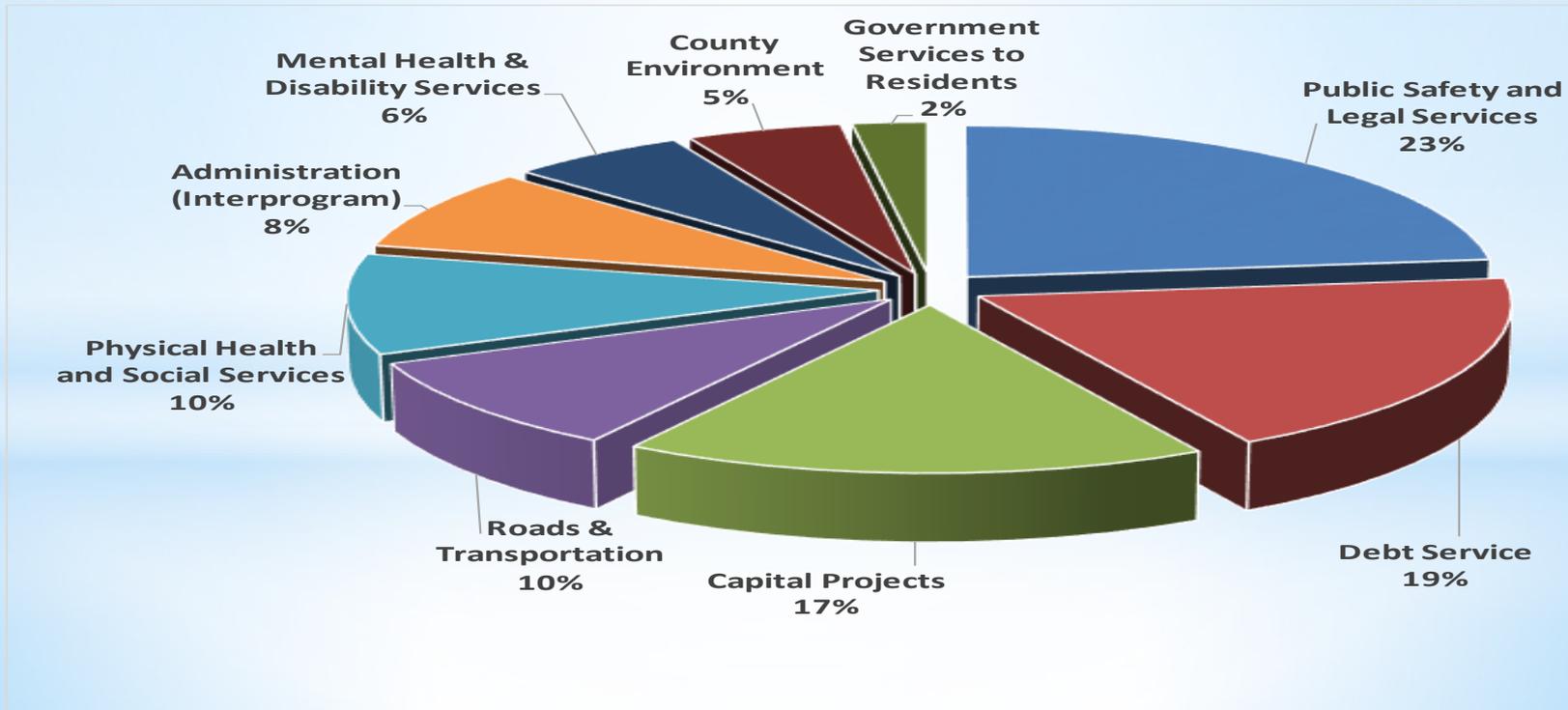
COUNTY EXPENDITURES BY SERVICE AREA:

SERVICE AREA:

**FY 2018
Final Budget**

**FY 2018
Actual**

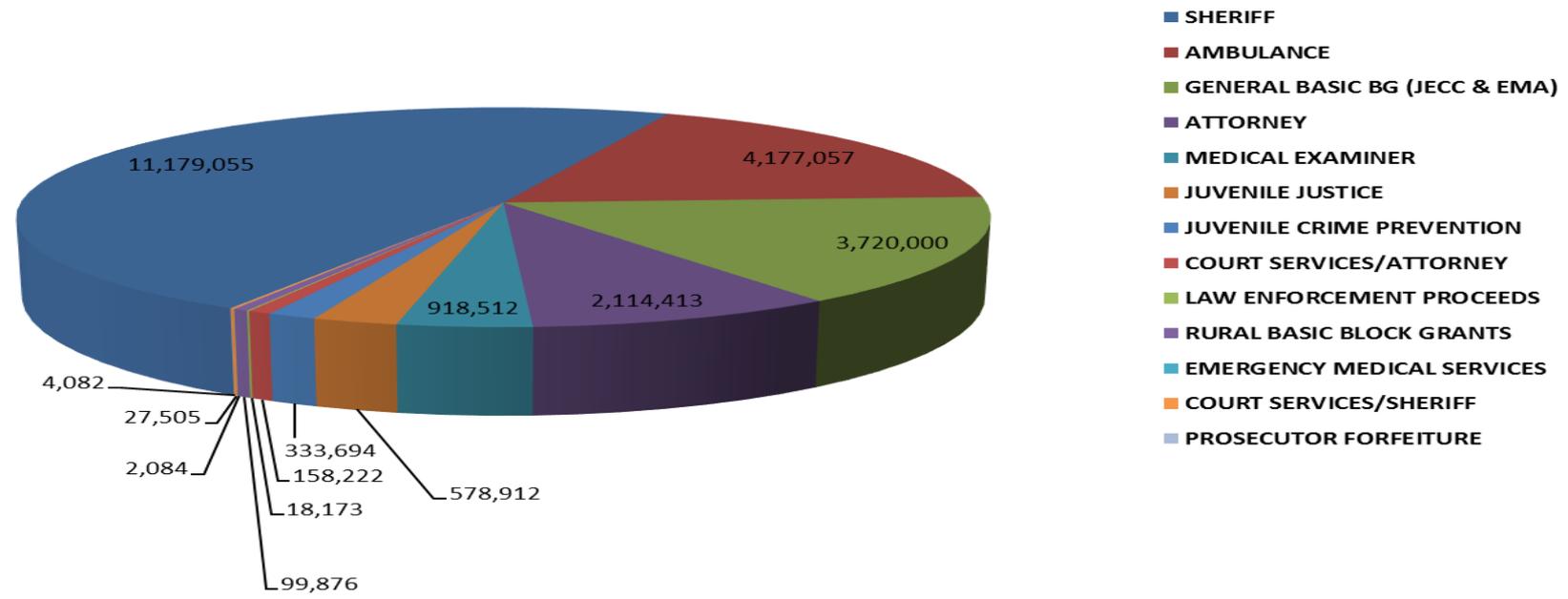
Public Safety and Legal Services	24,949,971	23,331,585
Debt Service	18,884,658	18,860,457
Capital Projects	31,069,842	17,071,659
Roads & Transportation	10,566,150	9,640,461
Physical Health and Social Services	11,376,353	10,217,611
Administration (Interprogram)	9,413,148	8,286,907
Mental Health & Disability Services	8,564,124	5,755,285
County Environment	5,196,861	4,991,514
Government Services to Residents	2,699,762	2,395,908
	122,720,869	100,551,387



SERVICE AREA 1: PUBLIC SAFETY & LEGAL SERVICES

DEPARTMENT:	FY2018 FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
SHERIFF	11,810,271	11,179,055	631,216
AMBULANCE	4,413,835	4,177,057	236,778
GENERAL BASIC BG (JECC & EMA)	3,720,000	3,720,000	0
ATTORNEY	2,297,602	2,114,413	183,189
MEDICAL EXAMINER	1,009,827	918,512	91,315
JUVENILE JUSTICE	695,365	578,912	116,453
JUVENILE CRIME PREVENTION	365,655	333,694	31,961
COURT SERVICES/ATTORNEY	258,786	158,222	100,564
LAW ENFORCEMENT PROCEEDS	200,000	18,173	181,827
RURAL BASIC BLOCK GRANTS	101,930	99,876	2,054
EMERGENCY MEDICAL SERVICES	25,000	2,084	22,916
COURT SERVICES/SHERIFF	44,200	27,505	16,695
PROSECUTOR FORFEITURE	7,500	4,082	3,418
	<u>24,949,971</u>	<u>23,331,585</u>	<u>1,618,386</u>

Public Safety & Legal Services by Dept.

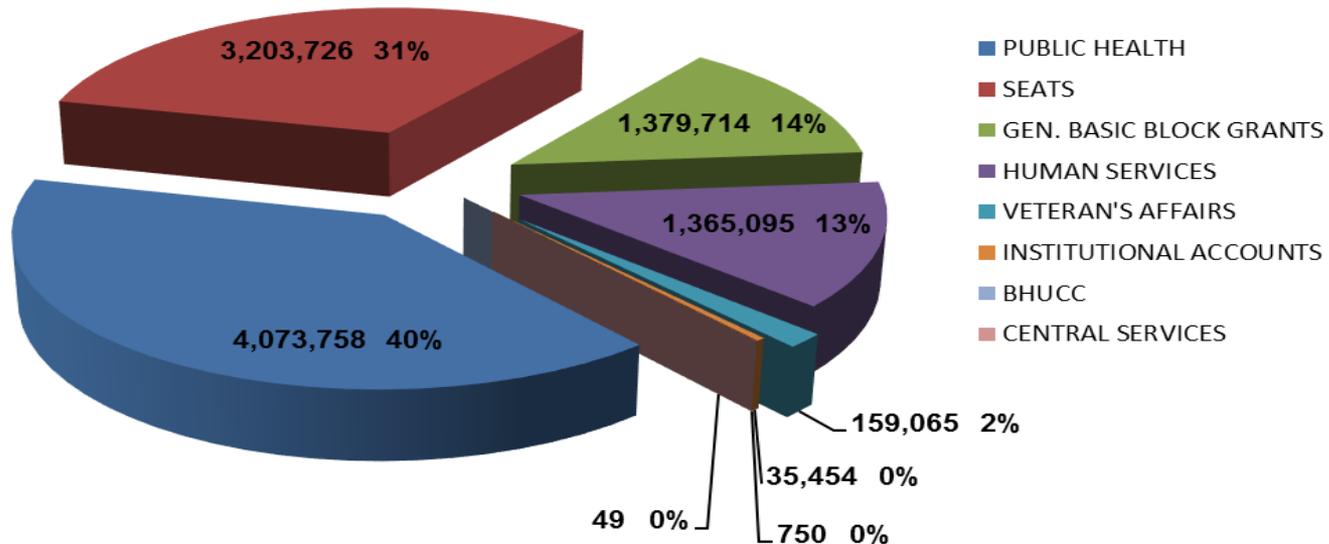


FY2018

SERVICE AREA 3: PHYSICAL HEALTH & SOCIAL SERVICES

DEPARTMENT:	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
PUBLIC HEALTH	4,592,772	4,073,758	519,014
SEATS	3,303,676	3,203,726	99,950
GEN. BASIC BLOCK GRANTS	1,464,513	1,379,714	84,799
HUMAN SERVICES	1,620,892	1,365,095	255,797
VETERAN'S AFFAIRS	219,275	159,065	60,210
INSTITUTIONAL ACCOUNTS	159,425	35,454	123,971
BHUCC	15,000	49	14,951
CENTRAL SERVICES	800	750	50
	11,376,353	10,217,611	1,158,742

Physical Health & Social Services by Dept.

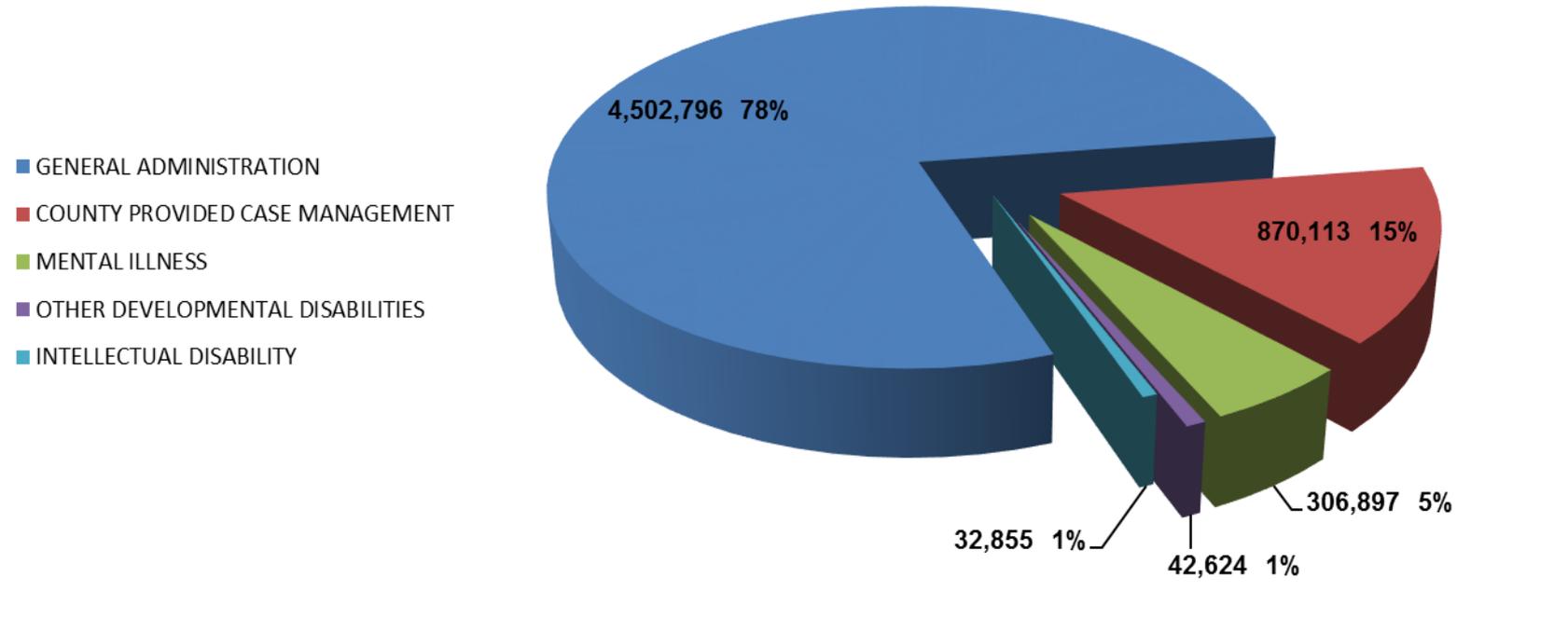


FY2018

SERVICE AREA 4: MENTAL HEALTH & DISABILITY SERVICES

MENTAL HEALTH FUNCTION:	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
GENERAL ADMINISTRATION	5,902,636	4,502,796	1,399,840
COUNTY PROVIDED CASE MANAGEMENT	2,067,159	870,113	1,197,046
MENTAL ILLNESS	490,694	306,897	183,797
OTHER DEVELOPMENTAL DISABILITIES	52,105	42,624	9,481
INTELLECTUAL DISABILITY	51,530	32,855	18,675
	<u>8,564,124</u>	<u>5,755,285</u>	<u>2,808,839</u>

Mental Health & Disability Services by Area

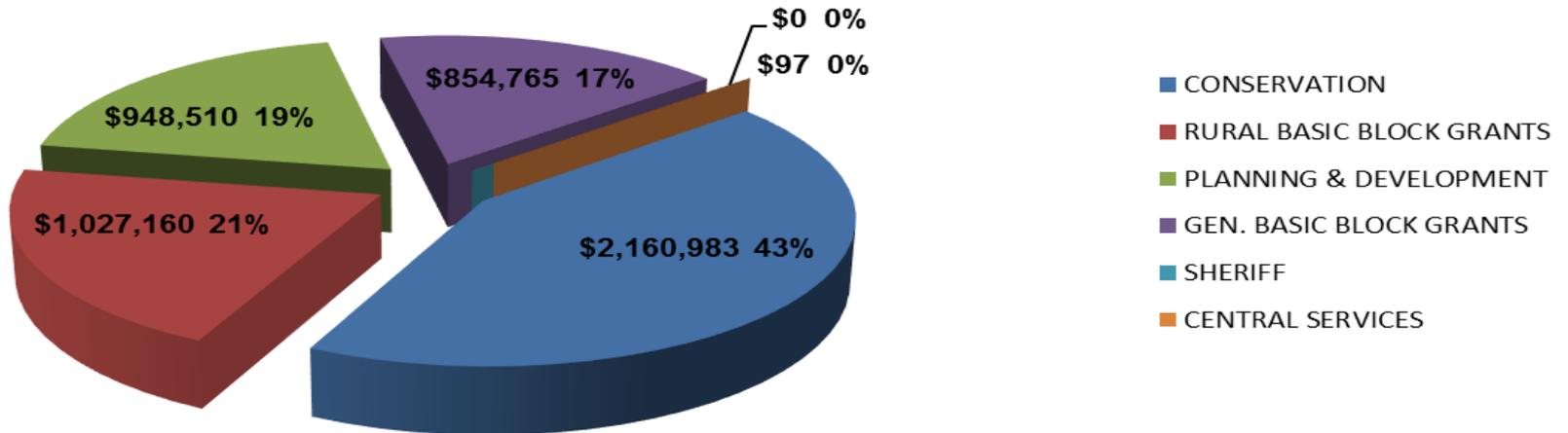


FY2018

SERVICE AREA 6: COUNTY ENVIRONMENT & EDUCATION

DEPARTMENT:	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
CONSERVATION	2,230,339	2,160,983	69,356
RURAL BASIC BLOCK GRANTS	1,060,662	1,027,159	33,503
PLANNING & DEVELOPMENT	1,039,733	948,510	91,223
GEN. BASIC BLOCK GRANTS	865,427	854,765	10,662
SHERIFF	600	0	600
CENTRAL SERVICES	100	97	3
	<u>5,196,861</u>	<u>4,991,514</u>	<u>205,347</u>

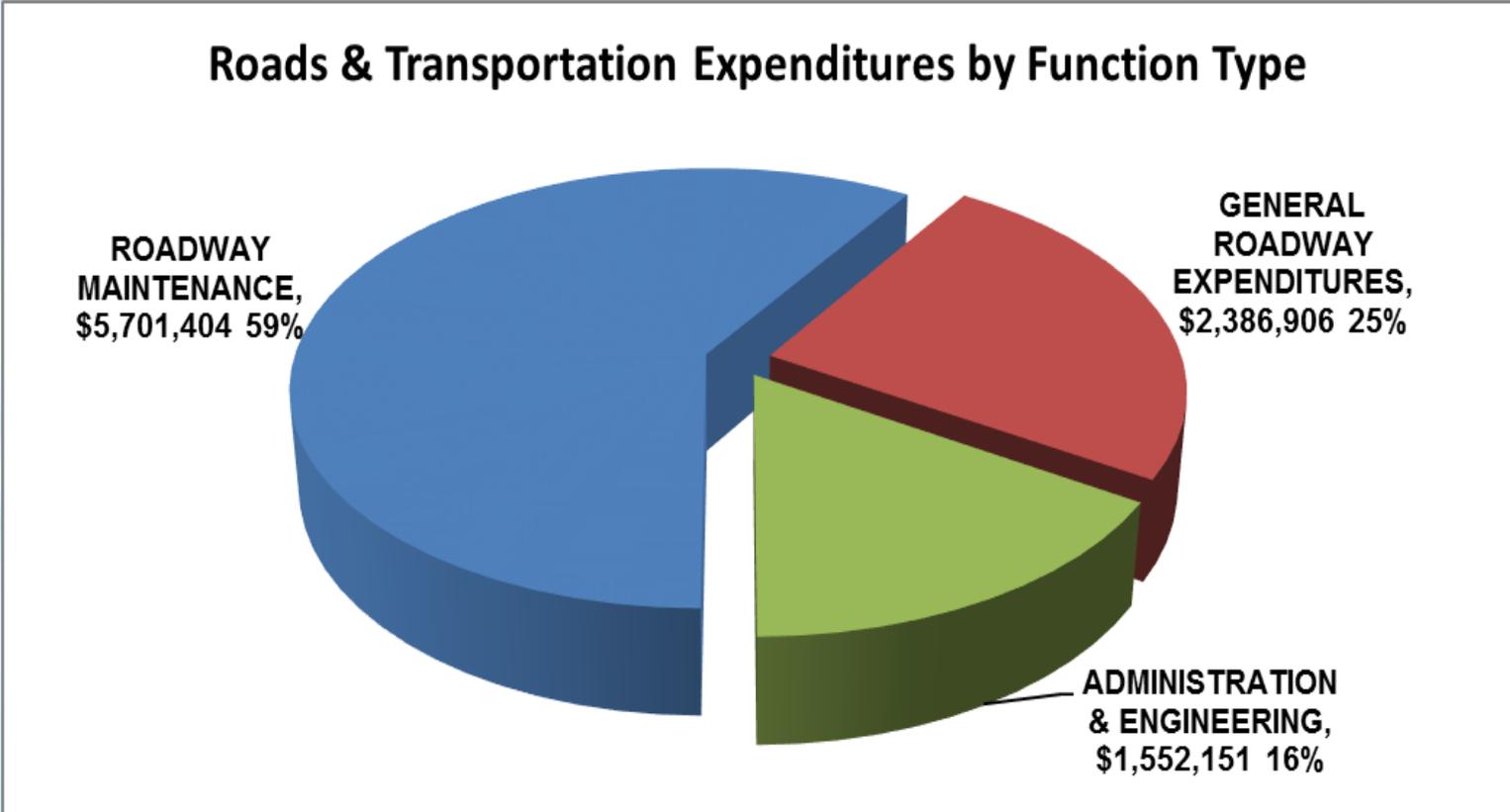
County Environment & Education by Dept.



FY2018

SERVICE AREA 7: ROADS & TRANSPORTATION

SECONDARY ROADS FUNCTION:	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
ROADWAY MAINTENANCE	6,005,501	5,701,404	304,097
GENERAL ROADWAY EXPENDITURES	2,675,274	2,386,906	288,368
ADMINISTRATION & ENGINEERING	1,885,375	1,552,151	333,224
	10,566,150	9,640,461	925,689

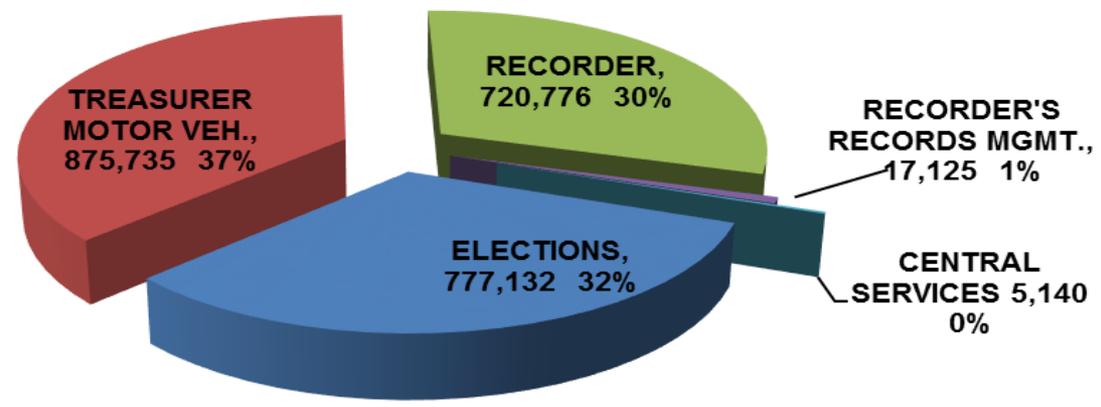


FY2018

SERVICE AREA 8: GOVERNMENTAL SERVICES TO RESIDENTS

DEPARTMENT:	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
ELECTIONS	892,546	777,132	115,414
TREASURER MOTOR VEH.	989,612	875,735	113,877
RECORDER	739,504	720,776	18,728
RECORDER'S RECORDS MGMT.	70,500	17,125	53,375
CENTRAL SERVICES	7,600	5,140	2,460
	<u>2,699,762</u>	<u>2,395,908</u>	<u>303,854</u>

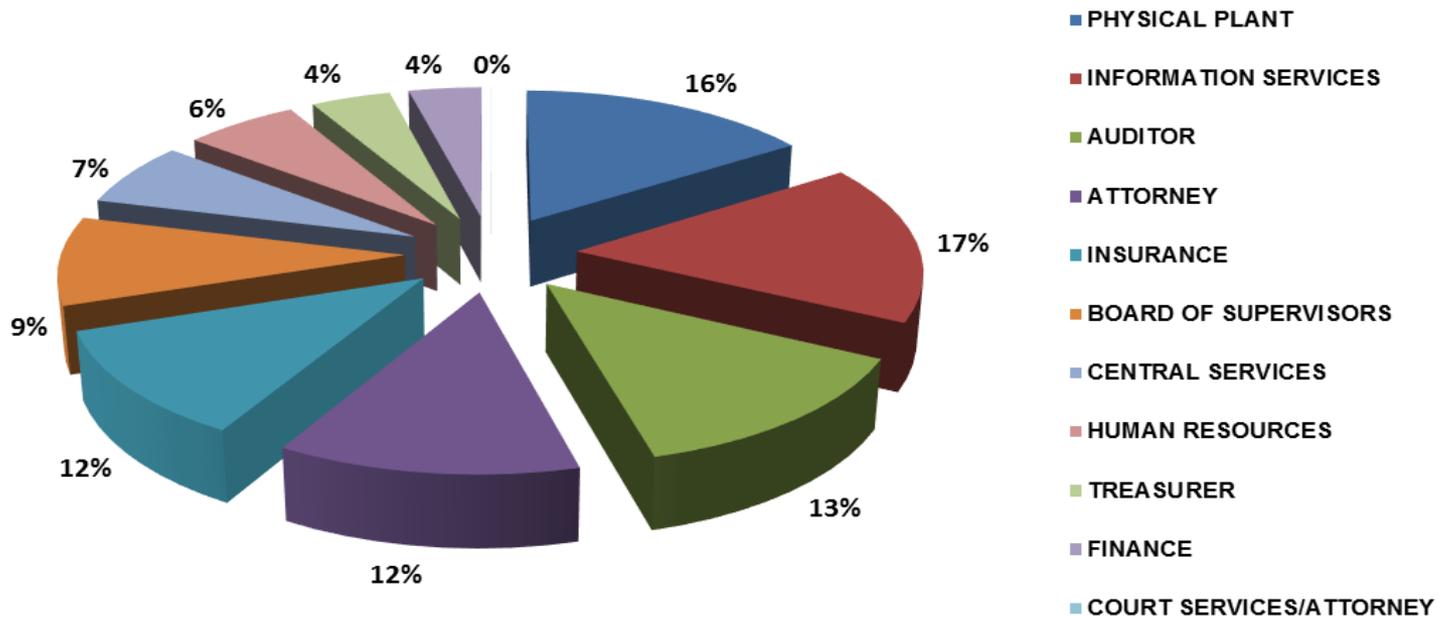
Government Services to Residents by Dept.



**FY2018
SERVICE AREA 9: ADMINISTRATION (INTERPROGRAM)**

DEPARTMENT:	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
PHYSICAL PLANT	1,655,844	1,298,757	357,087
INFORMATION SERVICES	1,396,735	1,387,319	9,416
AUDITOR	1,158,365	1,116,431	41,934
ATTORNEY	1,112,962	1,027,134	85,828
INSURANCE	1,401,500	951,706	449,794
BOARD OF SUPERVISORS	800,798	769,110	31,688
CENTRAL SERVICES	666,730	554,753	111,977
HUMAN RESOURCES	516,717	505,520	11,197
TREASURER	367,765	353,454	14,311
FINANCE	331,632	321,913	9,719
COURT SERVICES/ATTORNEY	4,100	810	3,290
	9,413,148	8,286,907	1,126,241

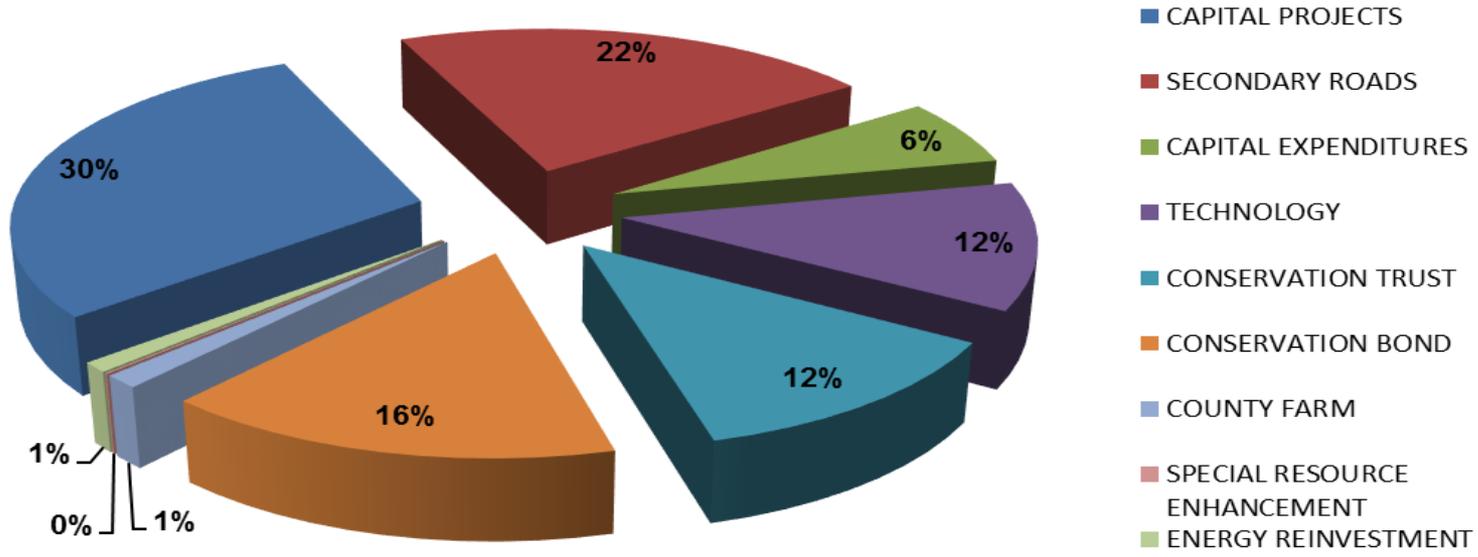
Administration Services by Dept.



**FY2018
SERVICE AREA 0: CAPITAL PROJECTS**

DEPARTMENT:	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
CAPITAL PROJECTS	12,360,005	5,045,372	7,314,633
SECONDARY ROADS	3,835,998	3,738,935	97,063
CAPITAL EXPENDITURES	1,257,456	1,075,914	181,542
TECHNOLOGY	2,377,534	2,038,705	338,829
CONSERVATION TRUST	5,471,150	2,098,748	3,372,402
CONSERVATION BOND	4,840,986	2,680,460	2,160,526
COUNTY FARM	381,713	214,667	167,046
SPECIAL RESOURCE ENHANCEMENT	236,000	13,434	222,566
ENERGY REINVESTMENT	309,000	165,424	143,576
	<u>31,069,842</u>	<u>17,071,659</u>	<u>13,998,183</u>

Capital Projects Expenditures by Dept.



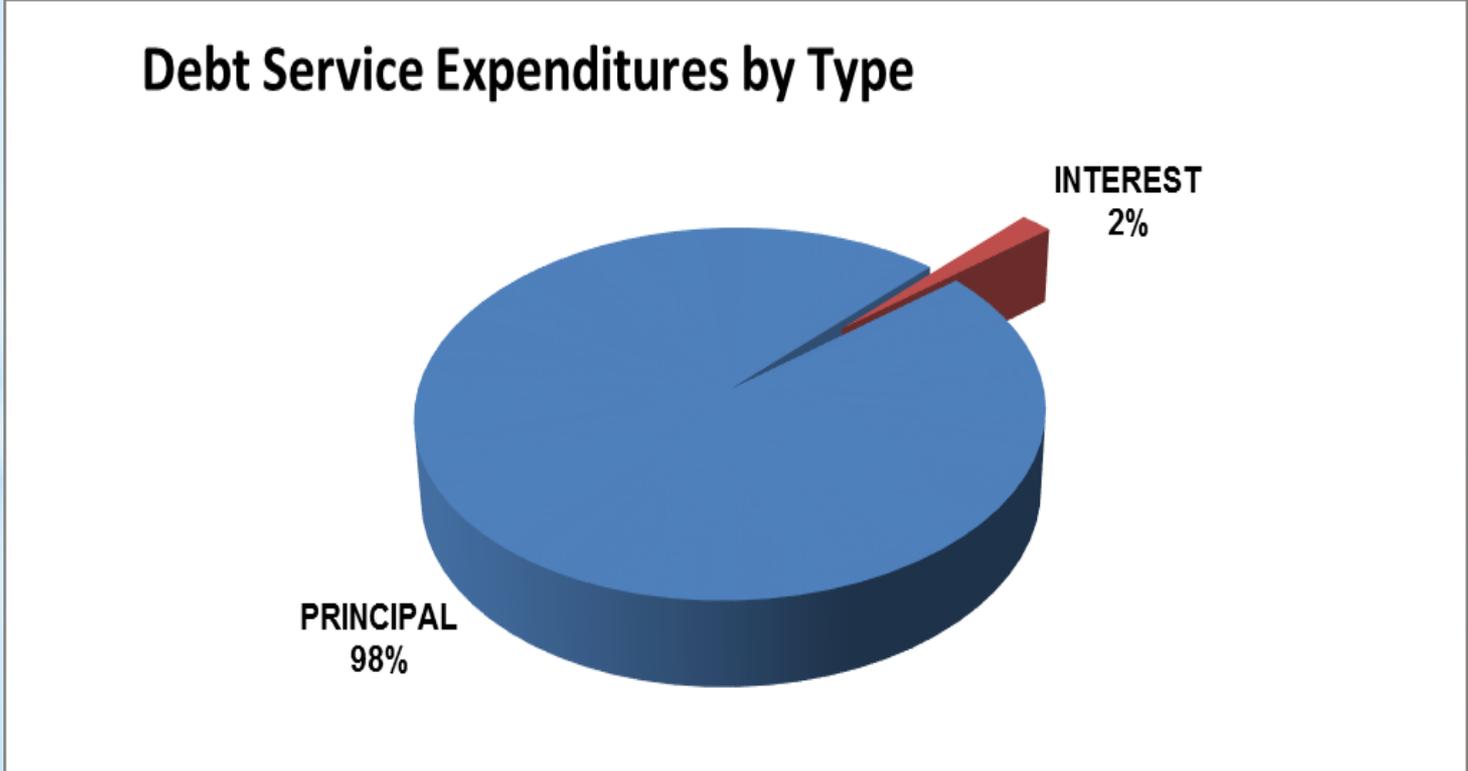
Notable Capital Project Expenditures in FY 2018:

- The County's Secondary Roads department expended ~\$3,739,000 during FY 2018 for contracted bridge construction, contracted asphalt/concrete surface construction, land right of way purchases and culverts. Additionally ~\$3,537,000 were expended in Capital Projects for other road and bridge projects in FY 2018.
- The County expended an additional ~\$1,229,000 on construction costs for the new Ambulance/ME building, ~\$582,000 for vehicles and equipment purchases, and a total of ~\$1,150,000 on a variety of renovations, remodels, along with a variety of safety and energy efficiency assets.
- The County expended ~\$2,038,000 during FY 2018 for new software & hardware acquisitions and maintenance, upgrades and licensing of the existing hardware and software assets of the County, including ~\$846,000 for new elections equipment.
- The County also expended ~\$4,793,000 for Conservation land acquisition, construction and development of conservation lands, trails, facilities and related assets during FY 2018.

FY2018

SERVICE AREA 0: DEBT SERVICE

DEPARTMENT	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
PRINCIPAL	18,492,000	18,492,000	0
INTEREST	392,658	368,457	24,201
	<u>18,884,658</u>	<u>18,860,457</u>	<u>24,201</u>



						(OPERATIONS)	(RESERVE POLICY)	
	FUND BALANCE	CHANGE IN CASH	FUND BALANCE	RESTRICTED	COMMITTED	ASSIGNED	ASSIGNED	UNASSIGNED
FUND	7/1/2017	POSITION FY 2018	6/30/2018	FUND BALANCE	FUND BALANCE	FUND BALANCE	FUND BALANCE	FUND BALANCE
GENERAL BASIC	14,744,223	3,177,478	17,921,701	618,495	0	0		17,303,206 *R
GENERAL SUPPLEMENTAL	4,180,899	(838,542)	3,342,357	3,342,357 *R	0	0		0
RURAL BASIC	416,171	97,777	513,948	513,948	0	0		0
SEC RDS ESCROW	5,660	0	5,660	5,660	0	0		0
SECONDARY ROADS	3,672,506	(487,241)	3,185,265	3,185,265	0	0		0
TECHNOLOGY	1,572,364	204,469	1,776,833		0	0	1,776,833 *R	0
CAPITAL EXPENDITURES	2,702,712	1,767	2,704,479		0	0	2,704,479 *R	0
LAW ENFORCEMENT PROCEEDS	57,622	(17,579)	40,043	40,043	0	0		0
SPECIAL RESOURCE ENHANCEMENT	354,551	29,061	383,612	383,612	0	0		0
PROSECUTOR FORFEITURE	47,497	(3,086)	44,411	44,411	0	0		0
ENERGY REINVESTMENT	202,326	134,965	337,291		0	337,291		0
CONSERVATION TRUST	1,082,006	(1,010,448)	71,558	71,558	0	0		0
CONSERVATION BOND	1,354,986	923,997	2,278,983	2,278,983	0	0		0
CRC WETLAND BANK PERM. TRUST	0	6,210	6,210	6,210				0
RECORDER'S RECORDS MANAGEMENT	139,470	12,123	151,593	151,593	0	0		0
CAPITAL PROJECTS	7,511,772	209,186	7,720,958	3,676,141	0	0	4,044,817 *R	0
DEBT SERVICE	186,073	122,666	308,739	308,739	0	0		0
MENTAL HEALTH	2,180,498	1,194,505	3,375,003	3,375,003	0	0		0
	40,411,336	3,757,308	44,168,644	18,002,018	0	337,291	8,526,129	17,303,206

*R-Board of Supervisor's cash reserve policy target of 30% of levied taxes in FY 2018 (30% x \$58,863,440) = \$17,659,032; Actual Cash Reserve @ 6/30/2018 = \$29,171,692

We welcome everyone to contact us at the Johnson County Finance Department if you have any questions, comments or suggestions on how we can better serve the public's interest and enhance the understanding of your Johnson County government, its finances and business practices.

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